



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WOODVILLE WATER AND SEWER UTILITY

Principal Office: 102 SO. MAIN STREET
WOODVILLE, WI 54028

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WOODVILLE WATER AND SEWER UTILITY**Utility Address:** 102 SO. MAIN STREET
WOODVILLE, WI 54028**When was utility organized?** 1/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: CHERYL A. SLIND**Title:** VILLAGE CLERK-TREASURER**Office Address:**102 S. MAIN STREET
WOODVILLE, WI 54028**Telephone:** (715) 698 - 2355**Fax Number:** (715) 698 - 2697**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: THOMAS G. KORTAS CPA**Title:****Office Address:** TRACEY & THOLE, S.C.502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS G. KORTAS CPA**Title:****Office Address:** TRACEY & THOLE, S.C.502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/24/1997**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LENNY ERICKSON**Title:** SUPERINTENDENT**Office Address:**102 SO. MAIN STREET
WOODVILLE, WI 54028**Telephone:** (715) 698 - 2355**Fax Number:** (715) 698 - 2697**E-mail Address:**

Name of utility commission/committee: Water and Sewer Committee

Names of members of utility commission/committee:

MR ALLEN DELANDER, CHAIRMAN

MR SCOTT RYKAL

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	188,391	194,054	1
Operating Expenses:			
Operation and Maintenance Expense (401)	87,856	86,042	2
Depreciation Expense (403)	46,700	42,434	3
Amortization Expense (404)	0		4
Taxes (408)	18,999	18,995	5
Total Operating Expenses	153,555	147,471	
Net Operating Income	34,836	46,583	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	34,836	46,583	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	18,258	7,053	9
Miscellaneous Nonoperating Income (421)	23,353	25,299	10
Total Other Income	41,611	32,352	
Total Income	76,447	78,935	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	76,447	78,935	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,353	23,353	13
Amortization of Debt Discount and Expense (428)	1,402	1,403	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,769	6,876	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	30,524	31,632	
Net Income	45,923	47,303	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	391,537	344,234	19
Balance Transferred from Income (433)	45,923	47,303	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	437,460	391,537	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on temporary investments	18,258	4
Total (Acct. 419):	18,258	
Miscellaneous Nonoperating Income (421):		
Reimbursement of interest expense on bonds by TID	23,353	5
Total (Acct. 421):	23,353	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	88,471	0	99,920	0	188,391	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	679				679	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	87,792	0	99,920	0	187,712	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,217,127	2,053,311	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	646,193	602,470	2
Net Utility Plant	1,570,934	1,450,841	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	357,012	357,012	5
Other Investments (124)	14,115	14,115	6
Special Funds (125)	121,267	117,110	7
Total Other Property and Investments	492,394	488,237	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	331,478	289,497	8
Temporary Cash Investments (132)	8,555	8,346	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	38,699	42,485	11
Other Accounts Receivable (143)	352	322	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	844	3,491	14
Materials and Supplies (150)	2,444	2,632	15
Prepayments (165)	1,427	1,134	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	383,799	347,907	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,529	19,932	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	29,641		20
Total Deferred Debits	48,170	19,932	
Total Assets and Other Debits	2,495,297	2,306,917	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	208,876	192,808	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	437,460	391,537	23
Total Proprietary Capital	646,336	584,345	
LONG-TERM DEBT			
Bonds (221)	415,000	415,000	24
Advances from Municipality (223)	58,295	69,954	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	473,295	484,954	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	2,635	2,944	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	15,487	15,487	31
Interest Accrued (237)	6,330	7,207	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	24,452	25,638	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	245,864	245,864	36
Total Deferred Credits	245,864	245,864	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,105,350	966,116	38
Total Liabilities and Other Credits	2,495,297	2,306,917	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	845,948	1,371,179	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	845,948	1,371,179	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	182,834	463,359	0	0	9
Total Accumulated Provision	182,834	463,359	0	0	
Net Utility Plant	663,114	907,820	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	171,579	430,891			602,470	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,528	35,172			46,700	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	515	(515)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,043	34,657	0	0	46,700	13
Debits during year						14
Book cost of plant retired	788	2,189			2,977	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	788	2,189	0	0	2,977	19
Balance End of Year	182,834	463,359	0	0	646,193	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.50%	2.80%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,444	2,632	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>2,444</u>	<u>2,632</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$415,000 Water & Sewer Mortgage Revenue Bonds	1,402	428	18,529	1
Total			18,529	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	192,808	1
Changes during year (explain):		
TID #3 contribution for electric pumping equipment	2,433	2
TID #3 contribution for preliminary engineering costs (A/C #183)	13,635	3
Balance end of year	208,876	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water & Sewer Mortgage Revenue Bonds	11/01/1995	12/01/2017	5.00%	415,000	1
Total Bonds (Account 221):				415,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
\$35,000 State Trust Fund Loan Advance	09/10/1982	03/15/2002	9.00%	9,210	1
\$40,000 State Trust Fund Loan Advance	06/15/1982	03/15/2002	9.00%	10,000	2
\$46,000 State Trust Fund Loan Advance	10/26/1982	03/15/2002	9.00%	12,100	3
\$75,000 State Trust Fund Loan Advance	08/13/1982	03/15/2002	9.00%	19,735	4
\$29,000 State Trust Fund Loan Advance	07/14/1982	03/15/2002	9.00%	7,250	5
Total for Account 223				58,295	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,487	1
Accruals:		
Charged water department expense	16,935	2
Charged electric department expense		3
Charged sewer department expense	2,064	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,999	
Taxes paid during year:		
County, state and local taxes	15,487	6
Social Security taxes	3,239	7
PSC Remainder Assessment	273	8
Other (explain):		
NONE		9
Total payments and other debits	18,999	
Balance end of year	15,487	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water and Sewer Mortgage Revenue Bonds	1,946	23,353	23,353	1,946	1
Subtotal	1,946	23,353	23,353	1,946	
Advances from Municipality (223)					
\$40,000 State Trust Fund Loan Advance	903	990	1,140	753	2
\$29,000 State Trust Fund Loan Advance	654	718	827	545	3
\$75,000 State Trust Fund Loan Advance	1,781	1,953	2,250	1,484	4
\$35,000 State Trust Fund Loan Advance	831	911	1,050	692	5
\$46,000 State Trust Fund Loan Advance	1,092	1,197	1,379	910	6
Subtotal	5,261	5,769	6,646	4,384	
Other long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	7,207	29,122	29,999	6,330	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	373,818			592,298		966,116	1
Add credits during year:							
For Services	15,497			12,526		28,023	2
For Mains	40,458			45,212		85,670	3
Other (specify):							
Hydrants	9,533					9,533	4
Preliminary engineering costs (A/C #183)	16,008					16,008	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	455,314	0	0	650,036	0	1,105,350	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	149,693			378,752		528,445	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Advance to TID #3	357,012	1
Total (Acct. 123):	357,012	
Other Investments (124):		
Deferred special assessments - water	2,436	2
Deferred special assessments - sewer	11,679	3
Total (Acct. 124):	14,115	
Special Funds (125):		
Sewer replacement fund	32,003	4
Debt service fund	44,365	5
Debt service reserve fund	44,899	6
Total (Acct. 125):	121,267	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,836	8
Electric		9
Sewer (Regulated)	23,863	10
Other (specify):		
NONE		11
Total (Acct. 142):	38,699	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
Miscellaneous	352	14
Total (Acct. 143):	352	
Receivables from Municipality (145):		
1997 tax roll items	844	15
Total (Acct. 145):	844	
Prepayments (165):		
Prepaid insurance	1,427	16
Total (Acct. 165):	1,427	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Preliminary engineering costs for 1998 construction project	29,641	18
Total (Acct. 183):	29,641	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Deferred special assessments - water	2,436	20
Deferred special assessments - sewer	11,679	21
Deferred TID contribution (deferred until payment received)	231,749	22
Total (Acct. 253):	245,864	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	803,889	0	1,311,497	0	2,115,386	1
Materials and Supplies	2,538	0	0	0	2,538	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	177,206	0	447,125	0	624,331	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	414,566	0	621,167	0	1,035,733	6
Other (specify):						
NONE					0	7
Average Net Rate Base	214,655	0	243,205	0	457,860	
Net Operating Income	23,071	0	11,765	0	34,836	8
Net Operating Income as a percent of						
Average Net Rate Base	10.75%	N/A	4.84%	N/A	7.61%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	200,842	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	414,498	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	615,340	
Net Income		
Net Income	45,923	5
Percent Return on Proprietary Capital	7.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 4, 1998

Ms. Cheryl Slind, Clerk
Woodville Water and Sewer Utility
102 South Main Street
Woodville, WI 54028-0205

1997 Analytical Review DWCCA-6790-PJL

Dear Ms. Slind:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. You did a good job completing your report and we have no questions, just the following comment.

During our review of the Accumulated Provision for Depreciation and Amortization of Utility Plant schedule on page F-7 we noted that you indicate that you are still using a composite depreciation rate of 1.5 percent for the water department. In item number one of the attached letter of September 30, 1996, we instructed that a composite rate of 2 percent would be more appropriate. Please use the 2 percent rate in the future. If you have any questions regarding this matter, you may call Jim Luckow of our staff at (608) 266-1282.

These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. You can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:mlo:W:\COMPL\LEEGE\6790 ar

enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		86,972	1
Total Sales of Water		86,972	
Other Operating Revenues			
Forfeited Discounts (470)		389	2
Other Water Revenues (474)		1,110	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,499	
Total Operating Revenues		88,471	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		22,938	5
General Operating Expenses (680-690)		13,999	6
Total Operation and Maintenance Expenses		36,937	
Other Operating Expenses			
Depreciation Expense (403)		11,528	7
Amortization Expense (404)			8
Taxes (408)		16,935	9
Total Other Operating Expenses		28,463	
Total Operating Expenses		65,400	
NET OPERATING INCOME		23,071	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	13	35	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	13	35	
Metered Sales to General Customers (461)				
Residential	310	14,983	40,937	4
Commercial	49	4,127	9,211	5
Industrial	13	3,999	5,957	6
Total Metered Sales to General Customers (461)	372	23,109	56,105	
Private Fire Protection Service (462)	4		1,305	7
Public Fire Protection Service (463)	1		25,068	8
Other Sales to Public Authorities (464)	7	2,490	4,459	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	385	25,612	86,972	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	25,068	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	25,068	
Forfeited Discounts (470):		
Customer late payment charges	389	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	389	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	679	7
Other (specify):		
Reconnection charges and other miscellaneous items	431	8
Total Other Water Revenues (474)	1,110	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,751	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,486	3
Chemicals (630)	470	4
Supplies and Expenses (640)	2,435	5
Repairs of Water Plant (650)	796	6
Transportation Expenses (660)	1,000	7
Total Plant Operation and Maintenance Expenses	22,938	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,306	8
Office Supplies and Expenses (681)	615	9
Outside Services Employed (682)	2,684	10
Insurance Expense (684)	1,195	11
Employees Pensions and Benefits (686)	3,902	12
Regulatory Commission Expenses (688)	122	13
Miscellaneous General Expenses (689)	175	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,999	
Total Operation and Maintenance Expenses	36,937	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		15,487	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		214	2
Net property tax equivalent		15,273	
Social Security		1,537	3
PSC Remainder Assessment		125	4
Other (specify): NONE			5
Total tax expense		16,935	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207884				3
County tax rate	mills		4.530036				4
Local tax rate	mills		6.675033				5
School tax rate	mills		11.436044				6
Voc. school tax rate	mills		1.601150				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		24.450147				10
Less: state credit	mills		2.001672				11
Net tax rate	mills		22.448475				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.675033				14
Combined School Tax Rate	mills		13.037194				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		19.712227				17
Total Tax Rate	mills		24.450147				18
Ratio of Local and School Tax to Total	dec.		0.806221				19
Total tax net of state credit	mills		22.448475				20
Net Local and School Tax Rate	mills		18.098437				21
Utility Plant, Jan. 1	\$	761,831	761,831				22
Materials & Supplies	\$	2,632	2,632				23
Subtotal	\$	764,463	764,463				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	764,463	764,463				26
Assessment Ratio	dec.		0.965000				27
Assessed Value	\$	737,707	737,707				28
Net Local & School Rate	mills		18.098437				29
Tax Equiv. Computed for Current Year	\$	13,351	13,351				30
Tax Equivalent per 1994 PSC Report	\$	15,487					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,487					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	450		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	33,605		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	3,929		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	37,984	0	
 PUMPING PLANT			
Land and Land Rights (320)	450		12
Structures and Improvements (321)	29,793		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	48,635		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	78,878	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	3,645		23
Total Water Treatment Plant	3,645	0	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			450	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			33,605	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,929	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	37,984	
PUMPING PLANT				
Land and Land Rights (320)			450	12
Structures and Improvements (321)			29,793	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,635	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	78,878	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,645	23
Total Water Treatment Plant	0	0	3,645	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	9,321		26
Transmission and Distribution Mains (343)	417,167	40,458	27
Fire Mains (344)			28
Services (345)	94,462	15,497	29
Meters (346)	19,949	1,090	30
Hydrants (348)	67,101	9,533	31
Other Transmission and Distribution Plant (349)	41		32
Total Transmission and Distribution Plant	608,141	66,578	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	2,075	779	35
Computer Equipment (372.1)	3,141	1,104	36
Transportation Equipment (373)	24,720	13,404	37
Other General Equipment (379)	3,247	3,041	38
Other Tangible Property (390)			39
Total General Plant	33,183	18,328	
Total utility plant in service directly assignable	761,831	84,906	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	761,831	84,906	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			9,321	26
Transmission and Distribution Mains (343)			457,625	27
Fire Mains (344)			0	28
Services (345)			109,959	29
Meters (346)			21,039	30
Hydrants (348)			76,634	31
Other Transmission and Distribution Plant (349)			41	32
Total Transmission and Distribution Plant	0	0	674,719	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)	789		2,065	35
Computer Equipment (372.1)			4,245	36
Transportation Equipment (373)			38,124	37
Other General Equipment (379)			6,288	38
Other Tangible Property (390)			0	39
Total General Plant	789	0	50,722	
Total utility plant in service directly assignable	789	0	845,948	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	789	0	845,948	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,469	2,469	1
February			2,166	2,166	2
March			2,387	2,387	3
April			2,430	2,430	4
May			2,645	2,645	5
June			2,719	2,719	6
July			2,614	2,614	7
August			2,409	2,409	8
September			2,454	2,454	9
October			2,470	2,470	10
November			2,249	2,249	11
December			2,235	2,235	12
Total for year	0	0	29,247	29,247	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				28,747	16
Less: Water sold				25,612	17
Losses and unaccounted for				3,135	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				132	21
Date of maximum: 7/8/1997					22
Cause of maximum:					23
Flushing hydrants and mains.					
Minimum gallons pumped by all methods in any one day during reporting year				50	24
Date of minimum: 10/28/1997					25
Total KWH used for pumping for the year				62,296	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - STANDBY	No. 1	214	8	288,000	Yes	1
WELL #2 - ACTIVE	No. 2	440	16	792,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO. 1	NO. 2		1
Location	WELL #1	WELL #2		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	CROWN	PEERLESS		5
Year Installed	1991	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	550		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.		10
Year Installed	1923	1977		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1923		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	100		10
Total capacity in gallons	75,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.2000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	450				450
M	D	3.000	346				346
M	D	4.000	2,290				2,290
M	D	6.000	14,493	1,530			16,023
M	D	8.000	16,369	680			17,049
M	D	12.000	1,383				1,383
Total Within Municipality			35,331	2,210	0	0	37,541
Total Utility			35,331	2,210	0	0	37,541

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	335				335	44	1
M	1.000	44	30			74	30	2
M	1.500	4				4		3
M	2.000	1				1		4
M	6.000	9				9	7	5
M	8.000	5				5		6
Total Utility		398	30	0	0	428	81	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	363	12			375	67	1
1.000	13			1	14		2
1.500	3				3		3
2.000	10			(1)	9		4
3.000	1				1		5
Total:	390	12	0	0	402	67	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	310	36	6	1		22	375	1
1.000		7	4	2		1	14	2
1.500		2	1				3	3
2.000		4	2	3			9	4
3.000				1			1	5
Total:	310	49	13	7	0	23	402	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	74	5			79	2
Total Fire Hydrants	74	5	0	0	79	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	79
Number of distribution system valves end of year:	68
Number of distribution valves operated during year:	51

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

A/C #373 - new truck (water utility share).

Water Mains (Page W-15)

Main additions financed by developer (special assessment "B" bonds).

Water Services (Page W-16)

Service additions financed by developer (special assessment "B" bonds).

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	99,295	1
Total Sewage Operating Revenues	99,295	
Other Operating Revenues		
Forfeited Discounts (631)	625	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	625	
Total Operating Revenues	99,920	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	31,864	8
Maintenance Expenses (831-834)	3,943	9
Customer Accounting & Collection Expenses (840-843)	5,601	10
Administrative and General Expenses (850-857)	9,511	11
Total Operation and Maintenance Expenses	50,919	
Other Operating Expenses		
Depreciation Expense (403)	35,172	12
Amortization Expense (404)		13
Taxes (408)	2,064	14
Total Other Operating Expenses	37,236	
Total Operating Expenses	88,155	
NET OPERATING INCOME	11,765	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	48	206	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities	1	48	206	4
Total Flat Rate Service to General Customers (621)	2	96	412	
Measured Service to General Customers (622)				
Residential Revenues	310	14,983	64,133	5
Commercial Revenues	49	4,340	16,013	6
Industrial Revenues	13	3,608	11,238	7
Revenues from Public Authorities	7	2,490	7,499	8
Total Measured Service to General Customers (622)	379	25,421	98,883	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	381	25,517	99,295	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Forfeited discounts	625	1
Total Customers Forfeited Discounts (631)	625	
Servicing of Customers Laterals (632):		
NONE		2
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		3
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		4
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		5
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		6
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	15,745	1
Power and Fuel for Pumping (821)	9,701	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	5,418	8
Transportation Expenses (828)	1,000	9
Rents (829)		10
Total Operation Expenses	31,864	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	2,400	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,543	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	3,943	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	5,601	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	5,601	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	615	20
Outside Services Employed (852)	2,389	21
Insurance Expense (853)	1,366	22
Employees Pensions and Benefits (854)	4,462	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	679	25
Rents (857)		26
Total Administrative and General Expenses	9,511	
Total Operation and Maintenance Expenses	50,919	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		1,702	1
Local and School Tax Equivalent on Meters Charged by Water Department		214	2
PSC Remainder Assessment		148	3
Other (specify): NONE			4
Total tax expense		2,064	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	81,672	12,526	6
Collecting Mains and Accessories (313)	392,475	45,212	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)	14,968		9
Other Collecting System Equipment (316)			10
Total Collection System	489,115	57,738	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)	10,186		13
Electric Pumping Equipment (323)	32,643		14
Other Power Pumping Equipment (324)	22,776		15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	65,605	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	73,755		17
Structures and Improvements (331)	70,446		18
Preliminary Treatment Equipment (332)	29,027		19
Primary Treatment Equipment (333)	30,381		20
Secondary Treatment Equipment (334)	218,587	2,286	21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)	75,070		24
Plant Site Piping (338)	107,743		25
Flow Metering and Monitoring Equipment (339)	38,218		26
Outfall Sewer Pipes (340)	13,112		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			94,198	6
Collecting Mains and Accessories (313)			437,687	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			14,968	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	546,853	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)		17,463	27,649	13
Electric Pumping Equipment (323)		24,636	57,279	14
Other Power Pumping Equipment (324)			22,776	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	42,099	107,704	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			73,755	17
Structures and Improvements (331)			70,446	18
Preliminary Treatment Equipment (332)			29,027	19
Primary Treatment Equipment (333)			30,381	20
Secondary Treatment Equipment (334)	1,400		219,473	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			75,070	24
Plant Site Piping (338)			107,743	25
Flow Metering and Monitoring Equipment (339)			38,218	26
Outfall Sewer Pipes (340)			13,112	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	656,339	2,286	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)	3,323	1,079	31
Computer Equipment (372.1)	1,894	1,103	32
Transportation Equipment (373)	26,820	13,404	33
Other General Equipment (379)	8,719	3,844	34
Other Tangible Property (390)			35
Total General Plant	40,756	19,430	
Total utility plant in service directly assignable	1,251,815	79,454	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	1,251,815	79,454	
Common Other Utility Plant Allocated to Sewer Department			37
Total utility plant	1,251,815	79,454	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	1,400	0	657,225
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)	789		3,613 31
Computer Equipment (372.1)			2,997 32
Transportation Equipment (373)			40,224 33
Other General Equipment (379)			12,563 34
Other Tangible Property (390)			0 35
Total General Plant	789	0	59,397
Total utility plant in service directly assignable	2,189	42,099	1,371,179
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	2,189	42,099	1,371,179
Common Other Utility Plant Allocated to Sewer Department			0 37
Total utility plant	2,189	42,099	1,371,179

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	375	30			405	33	1
Sewer	5.000	5				5		2
Sewer	6.000	6				6	5	3
Total Utility		386	30	0	0	416	38	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
4.000	1,475				1,475
6.000	3,764				3,764
8.000	38,624	1,916			40,540
Total Utility	43,863	1,916	0	0	45,779

1

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SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

A/C #322 - allocation of CWIP.

A/C #323 - allocation of CWIP.

A/C #373 - new truck (sewer utility share).

Sewer Services (Page S-09)

Service additions financed by developer (special assessment "B" bonds).

Sewer Mains (Page S-10)

Main additions financed by developer (special assessment "B" bonds).
